

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL NOTE

HB 1265 - SB 1470

March 14, 2023

SUMMARY OF BILL: Removes the discretionary authority of a county board of equalization (Board) to determine whether a complaint hearing before the Board will be held virtually and instead provides that a hearing may be conducted virtually upon request of the taxpayer or owner.

FISCAL IMPACT:

NOT SIGNIFICANT

Assumptions:

- The proposed legislation will have no fiscal impact on the State Board of Equalization, nor its operations.
- Tennessee Code Annotated § 67-5-1407(f) provides a Board the discretion to allow individuals required to make a personal appearance at a hearing to participate via telephone, television, software, or other electronic means if each participant has an opportunity to participate, hear, and, if technically feasible, see the entire proceedings while taking place.
- It can be reasonably assumed that all counties possess the necessary software to conduct meetings via telephone or some other electronic means.
- Therefore, removing the discretion of the Board and allowing the taxpayer or owner to determine that a meeting be held virtually will not result in any significant fiscal impact to local government.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

Krista Lee Carsner, Executive Director

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